

HARVEY B. JACOBSON, JR.
JOHN CLARKE HOLMAN
SIMOR L. MOSKOWITZ
ALLEN S. MELSER
MICHAEL R. SLOBASKY
MARSHA G. GENTNER
JONATHAN L. SCHERER
IRWIN M. AISENBERG
GEORGE W. LEWIS
WILLIAM E. PLAYER
YOON S. HAM
PHILIP L. O'NEILL
LINDA J. SHAPIRO
LEESA N. WEISS
SUZIN C. BAILEY*
MATTHEW J. CUCCIAS
DANIEL K. DORSEY
SUZANNAH K. SUNDBY*

SUZANNAH K. SUNDBY*

LAW OFFICES OF

JACOBSON HOLMAN

PROFESSIONAL LIMITED LIABILITY COMPANY

400 SEVENTH STREET, N. W.

WASHINGTON, D. C. 20004

(202) 638-6666

YOON S. HAM Direct: (202)662-8483 yham@jhip.com

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JACOBSON HOLMAN SFERN OF COUNSEL MARVIN R. STERN NATHANIEL A HUMPHRA TELEFAX: (202) 393-5350 (202) 393-5351 (202) 393-5352 E-MAIL IP@JHIP COM *BAR OTHER THAN DC

Atty. Docket No.: P67496USO

CUSTOMER NUMBER: 00136

Honorable Commissioner for Patents Washington, D.C. 20231

Sir:

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Transmitted herewith for filing is the patent application in the names of:

Jung-Im KIM of Daejeon, Republic of Korea; and Seung Chan BANG of Daejeon, Republic of Korea,

For TURBO CODE ENCODER AND CODE RATE DECREASING METHOD THEREOF. The application comprises a 14-page specification including 9 claims (2 independents) and \mathbb{A} bstract, $extbf{4}$ sheets of drawings (Figs. 1-4), and a Declaration and Power of Attorney.

The above-mentioned applicants qualify for small entity status.

Accompanying this application for filing is:

Assignment document, cover sheet and \$40.00 fee for recordation of Assignment.

The filing fee has been calculated as shown:

Small Entity \$ 370.00 Total Claims=09; in excess of $20 = 0 \times (\$09.00) =$ 0.00 Total Ind. Claims=02; in excess of 03 = 0 x (\$42.00) = 0.00 TOTAL FILING FEE: \$ 370.00

A check in the amount of \$410.00, is enclosed to cover the total Filing Fee and an Assignment Recordation Fee. The Commissioner is hereby authorized to charge payment of any fees set forth in Sections 1.16 or 1.17 during the pendency of this application, or credit any overpayment, to deposit Account No. 06-1358. duplicate copy of this sheet is enclosed.

By:

Respectfully submitted,

Enclosures YSH:ecl

Yoon S. Ham, Reg. No. 45,307